



MERCER COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-93  
October 4, 1999

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

May 2000

**IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Mercer, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.**

**Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.**

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This audit of Mercer County was a financial and compliance audit of various county operating funds.

- ▶ The audit noted various problems in the county's administration of a grant from the U.S. Department of Commerce including; the failure to maintain supporting documentation for grant expenditures, not disbursing the monies within federal time requirements and requesting reimbursements from the U.S. Department of Commerce in excess of what was actually spent. The county also did not have procedures to track all federal monies and as a result, an inaccurate schedule of its federal expenditures was prepared.
- ▶ The county overspent budgets for some county funds during 1997 and 1998. The audit recommended officials not authorize warrants in excess of budgeted expenditures.

The audit also includes some other matters upon which the county should consider and take appropriate corrective action.

YELLOW SHEET

MERCER COUNTY, MISSOURI

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## FINANCIAL SECTION

## State Auditor's Reports





**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission  
and  
Officeholders of Mercer County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Mercer County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

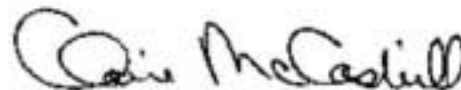
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Mercer County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Mercer County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Mercer County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Mercer County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 15, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is cursive and somewhat stylized, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 15, 1999 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Mercer County, Missouri

We have audited the special-purpose financial statements of various funds of Mercer County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated June 15, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

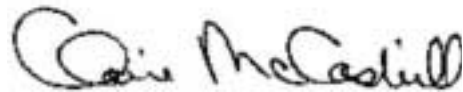
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Mercer County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 98-1. We also noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Mercer County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Mercer County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 15, 1999 (fieldwork completion date)

## Financial Statements

Exhibit A-1

MERCER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 111,873	570,614	557,357	125,130
Special Road and Bridge	614,537	821,029	935,389	500,177
Assessment	9,397	69,065	73,644	4,818
Law Enforcement Training	766	2,247	2,115	898
Prosecuting Attorney Training	387	382	679	90
Recorder's User Fees	6,534	4,450	4,143	6,841
Prosecuting Attorney Delinquent Tax	133	13	0	146
Prosecuting Attorney Bad Check	1,485	3,646	3,910	1,221
Economic Development Administration	0	547,643	547,643	0
Health Center	24,241	191,882	189,724	26,399
Circuit Clerk's Interest	272	112	45	339
Associate Circuit Interest	327	361	304	384
Law Library	1,055	1,770	2,510	315
Total	\$ 771,007	2,213,214	2,317,463	666,758

The accompanying Notes to the Financial Statements are an integral part of this statement.

MERCER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 91,370	537,194	516,691	111,873
Special Road and Bridge	496,581	891,598	773,642	614,537
Assessment	7,652	68,689	66,944	9,397
Law Enforcement Training	1,811	1,782	2,827	766
Prosecuting Attorney Training	314	463	390	387
Recorder's User Fees	5,620	2,274	1,360	6,534
Prosecuting Attorney Delinquent Tax	2	131	0	133
Prosecuting Attorney Bad Check	200	5,791	4,506	1,485
Health Center	88,752	133,515	198,026	24,241
Circuit Clerk Interest	868	264	860	272
Associate Circuit Interest	1,001	314	988	327
Law Library	982	1,070	997	1,055
Total	\$ 695,153	1,643,085	1,567,231	771,007

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
GENERAL REVENUE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 161,445	163,906	2,461	136,700	141,999	5,299
Sales taxes	215,000	234,340	19,340	208,500	214,656	6,156
Intergovernmental	76,873	80,017	3,144	62,951	69,265	6,314
Charges for services	42,750	42,351	-399	61,650	42,754	-18,896
Interest	6,600	7,560	960	4,600	6,595	1,995
Other	32,670	14,918	-17,752	36,954	38,467	1,513
Transfers in	25,000	27,522	2,522	32,792	23,458	-9,334
Total Receipts	560,338	570,614	#VALUE!	544,147	537,194	#VALUE!
<b>DISBURSEMENTS</b>						
County Commission	38,744	38,592	152	38,644	38,563	81
County Clerk	42,156	41,959	197	41,011	41,224	-213
Elections	15,100	12,792	2,308	5,300	6,565	-1,265
Buildings and grounds	50,656	49,172	1,484	43,000	41,660	1,340
Employee fringe benefits	33,000	35,494	-2,494	30,700	31,493	-793
County Treasurer and Ex Officio Collector	28,365	25,891	2,474	27,515	26,070	1,445
Circuit Clerk	6,882	5,329	1,553	5,025	8,701	-3,676
Associate Circuit Court	4,650	3,777	873	5,200	4,301	899
Court administration	2,717	1,389	1,328	609	573	36
Public Administrator	9,464	9,958	-494	9,710	9,128	582
Sheriff	185,240	191,488	-6,248	162,791	168,877	-6,086
Jail	14,500	11,746	2,754	17,800	16,968	832
Prosecuting Attorney	42,630	42,952	-322	42,189	40,493	1,696
Juvenile Officer	21,773	17,437	4,336	17,089	14,107	2,982
County Coroner	4,230	4,230	0	4,230	4,230	0
Township Collectors	2,000	1,962	38	2,000	2,372	-372
Court Reporter	550	519	31	600	538	62
Other	75,800	62,670	13,130	72,600	60,828	11,772
Emergency Fund	16,810	0	16,810	16,324	0	16,324
Total Disbursements	595,267	557,357	37,910	542,337	516,691	25,646
RECEIPTS OVER (UNDER) DISBURSEMENTS	-34,929	13,257	#VALUE!	1,810	20,503	#VALUE!
CASH, JANUARY 1	111,873	111,873	0	91,370	91,370	0
CASH, DECEMBER 31	\$ 76,944	125,130	#VALUE!	93,180	111,873	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit C

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SPECIAL ROAD AND BRIDGE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 89,000	89,668	668	84,993	89,881	4,888
Intergovernmental	754,000	686,551	-67,449	889,000	778,451	-110,549
Interest	20,000	32,466	12,466	23,000	17,706	-5,294
Other	7,200	12,344	5,144	5,950	5,560	-390
Total Receipts	870,200	821,029	-49,171	1,002,943	891,598	-111,345
DISBURSEMENTS						
Salaries	96,000	92,834	3,166	80,000	79,990	10
Employee fringe benefits	34,900	32,635	2,265	21,500	24,847	-3,347
Supplies	51,025	71,458	-20,433	35,825	33,972	1,853
Insurance	6,500	9,144	-2,644	6,500	4,097	2,403
Road and bridge materials	429,000	379,812	49,188	432,750	353,741	79,009
Equipment repairs	25,000	9,002	15,998	10,000	21,683	-11,683
Rentals	5,500	0	5,500	2,500	0	2,500
Equipment purchases	70,000	78,867	-8,867	50,000	47,548	2,452
Construction, repair, and maintenance	662,000	234,115	427,885	454,007	184,306	269,701
Transfers out	42,448	27,522	14,926	32,792	23,458	9,334
Total Disbursements	1,422,373	935,389	486,984	1,125,874	773,642	352,232
RECEIPTS OVER (UNDER) DISBURSEMENTS	-552,173	-114,360	437,813	-122,931	117,956	240,887
CASH, JANUARY 1	614,537	614,537	0	496,581	496,581	0
CASH, DECEMBER 31	\$ 62,364	500,177	437,813	373,650	614,537	240,887

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSESSMENT FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	66,600	68,372	1,772	60,225	68,086	7,861
Interest		620	693	73	600	603	3
Other		0	0	0	750	0	-750
Total Receipts		67,220	69,065	1,845	61,575	68,689	7,114
DISBURSEMENTS							
Assessor		76,524	73,644	2,880	68,387	66,944	1,443
Total Disbursements		76,524	73,644	2,880	68,387	66,944	1,443
RECEIPTS OVER (UNDER) DISBURSEMENTS		-9,304	-4,579	4,725	-6,812	1,745	8,557
CASH, JANUARY 1		9,397	9,397	0	7,652	7,652	0
CASH, DECEMBER 31		\$ 93	4,818	4,725	840	9,397	8,557

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,222	1,504	282	1,575	1,134	-441
Interest	0	18	18	67	0	-67
Other	685	725	40	1,000	648	-352
Total Receipts	1,907	2,247	340	2,642	1,782	-860
DISBURSEMENTS						
Sheriff	2,500	2,115	385	2,500	2,827	-327
Total Disbursements	2,500	2,115	385	2,500	2,827	-327
RECEIPTS OVER (UNDER) DISBURSEMENTS	-593	132	725	142	-1,045	-1,187
CASH, JANUARY 1	766	766	0	1,811	1,811	0
CASH, DECEMBER 31	\$ 173	898	725	1,953	766	-1,187

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 455	376	-79	800	453	-347
Interest	10	6	-4	16	10	-6
Other	0	0	0	25	0	-25
Total Receipts	465	382	-83	841	463	-378
DISBURSEMENTS						
Prosecuting Attorney	600	679	-79	800	390	410
Total Disbursements	600	679	-79	800	390	410
RECEIPTS OVER (UNDER) DISBURSEMENTS	-135	-297	-162	41	73	32
CASH, JANUARY 1	387	387	0	314	314	0
CASH, DECEMBER 31	\$ 252	90	-162	355	387	32

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER'S USER FEES FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,200	2,244	44	2,000	2,124	124
Interest	150	174	24	160	150	-10
Other	0	2,032	2,032	0	0	0
Total Receipts	2,350	4,450	2,100	2,160	2,274	114
DISBURSEMENTS						
Recorder	2,860	4,143	-1,283	1,500	1,360	140
Total Disbursements	2,860	4,143	-1,283	1,500	1,360	140
RECEIPTS OVER (UNDER) DISBURSEMENTS	-510	307	817	660	914	254
CASH, JANUARY 1	6,534	6,534	0	5,620	5,620	0
CASH, DECEMBER 31	\$ 6,024	6,841	817	6,280	6,534	254

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY DELINQUENT TAX FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	130	10	-120	80	130	50
Interest		1	3	2	8	1	-7
Total Receipts		131	13	-118	88	131	43
DISBURSEMENTS							
Prosecuting Attorney		100	0	100	85	0	85
Total Disbursements		100	0	100	85	0	85
RECEIPTS OVER (UNDER) DISBURSEMENTS		31	13	-18	3	131	128
CASH, JANUARY 1		133	133	0	2	2	0
CASH, DECEMBER 31	\$	164	146	-18	5	133	128

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

MERCER COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	5,800	3,604	-2,196	4,300	5,763	1,463
Interest		30	42	12	32	28	-4
Total Receipts		5,830	3,646	-2,184	4,332	5,791	1,459
DISBURSEMENTS							
Prosecuting Attorney		4,898	3,910	988	4,482	4,506	-24
Total Disbursements		4,898	3,910	988	4,482	4,506	-24
RECEIPTS OVER (UNDER) DISBURSEMENTS		932	-264	-1,196	-150	1,285	1,435
CASH, JANUARY 1		1,485	1,485	0	200	200	0
CASH, DECEMBER 31	\$	2,417	1,221	-1,196	50	1,485	1,435

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

MERCER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ECONOMIC DEVELOPMENT ADMINISTRATION FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 511,200	547,643	36,443
Total Receipts	511,200	547,643	36,443
DISBURSEMENTS			
EDA project	511,200	547,643	-36,443
Total Disbursements	511,200	547,643	-36,443
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit K

MERCER COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 HEALTH CENTER FUND

Year Ended December 31,						
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 45,000	49,112	4,112	46,000	47,523	1,523
Intergovernmental	64,232	75,027	10,795	55,592	58,234	2,642
Charges for services	2,100	2,861	761	2,300	3,662	1,362
Interest	852	1,103	251	2,000	2,549	549
Loan proceeds	40,000	40,000	0	0	0	0
Other	26,436	23,779	-2,657	51,440	21,547	-29,893
Total Receipts	178,620	191,882	13,262	157,332	133,515	-23,817
DISBURSEMENTS						
Salaries	81,609	87,401	-5,792	73,678	73,015	663
Office expenditures	20,760	22,512	-1,752	10,650	18,940	-8,290
Equipment	0	1,653	-1,653	7,100	12,473	-5,373
Mileage and training	5,061	4,618	443	3,810	4,217	-407
Buildings and grounds	40,000	41,163	-1,163	75,000	75,162	-162
Other	32,140	32,377	-237	9,260	14,219	-4,959
Total Disbursements	179,570	189,724	-10,154	179,498	198,026	-18,528
RECEIPTS OVER (UNDER) DISBURSEMENTS	-950	2,158	3,108	-22,166	-64,511	-42,345
CASH, JANUARY 1	24,241	24,241	0	88,752	88,752	0
CASH, DECEMBER 31	\$ 23,291	26,399	3,108	66,586	24,241	-42,345

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

MERCER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK'S INTEREST FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 35	112	77
Other	200	0	-200
Total Receipts	235	112	-123
DISBURSEMENTS			
Circuit Clerk	25	45	-20
Total Disbursements	25	45	-20
RECEIPTS OVER (UNDER) DISBURSEMENTS	210	67	-143
CASH, JANUARY 1	272	272	0
CASH, DECEMBER 31	\$ 482	339	-143

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

MERCER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSOCIATE CIRCUIT INTEREST FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 250	361	111
Total Receipts	250	361	111
DISBURSEMENTS			
Associate division	70	304	-234
Total Disbursements	70	304	-234
RECEIPTS OVER (UNDER) DISBURSEMENTS	180	57	-123
CASH, JANUARY 1	327	327	0
CASH, DECEMBER 31	\$ 507	384	-123

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

MERCER COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW LIBRARY FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 1,500	1,770	270
Total Receipts	1,500	1,770	270
DISBURSEMENTS			
Law Library	2,500	2,510	-10
Total Disbursements	2,500	2,510	-10
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,000	-740	260
CASH, JANUARY 1	1,055	1,055	0
CASH, DECEMBER 31	\$ 55	315	260

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

MERCER COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Mercer County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Circuit Clerk's Interest Fund	1997
Associate Division Interest Fund	1997
Law Library Fund	1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training Fund	1997
Prosecuting Attorney Training Fund	1998
Recorder's User Fees Fund	1998

Prosecuting Attorney Bad Check Fund	1997
Economic Development Administration Fund	1998
Health Center Fund	1998 and 1997
Circuit Clerk's Interest Fund	1998
Associate Division Interest Fund	1998
Law Library Fund	1998

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

#### D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statement for the year ended December 31, 1998, did not include the Health Center Fund.

## 2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance, by commercial insurance provided through a surety bond, or by collateral securities held by the county's custodial bank in the county's name.

The Health Center Board's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance.

## Supplementary Schedule



## Schedule

## MERCER COUNTY, MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1998	1997
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.6	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-7165	\$ 8,239	11,785
U.S. DEPARTMENT OF COMMERCE - ECONOMIC DEVELOPMENT ADMINISTRATION				
Direct program:				
11.300	Grants for Public Works and Infrastructure Development	N/A	496,037	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.2	Community Development Block Grants/Small Cities Program	95-PF-26	37,542	94,847
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
Missouri Sheriffs' Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	1,129	1,389
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission -				
20.2	Off-System Bridge Replacement and Rehabilitation Program	BRO-065 (9)	0	973
		BRO-065 (10)	0	633
		BRO-065 (11)	142,299	81
		BRO-065 (13)	214	138,747
	Program Total		142,513	140,434
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.0	Donation of Federal Surplus Personal Property	N/A	21,702	11,785
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				

	Department of Health -			
93.3	Immunization Grants	PG0064-8165	795	1,638
	Department of Social Services -			
93.6	Child Support Enforcement	N/A	2,403	2,817
94.0	Maternal and Child Health Services			
	Block Grant to the States	ERO146-7165	8,854	9,459
	Total Expenditures of Federal Awards		\$ <u>719,214</u>	<u>274,154</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

MERCER COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Mercer County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$496,037 to subrecipients under Grants for Public Works and Infrastructure Development (CFDA number 11.300) during the year ended December 31, 1998.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

## State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Mercer County, Missouri

Compliance

We have audited the compliance of Mercer County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Mercer County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance



with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 98-2.

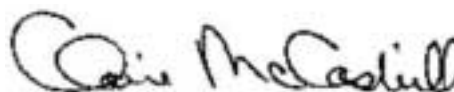
### Internal Control Over Compliance

The management of Mercer County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 98-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above, finding number 98-2, to be a material weakness.

This report is intended for the information of the management of Mercer County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 15, 1999 (fieldwork completion date)

Schedule

MERCER COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 1998 and 1997

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified?            yes   x   no

Reportable condition identified that is  
not considered to be a material weakness?            yes   x   none reported

Noncompliance material to the financial statements  
noted?   x   yes            no

Federal Awards

Internal control over major program:

Material weakness identified?   x   yes            no

Reportable condition identified that is  
not considered to be a material weakness?            yes   x   none reported

Type of auditor's report issued on compliance for  
major program: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Section .510(a) of OMB  
Circular A-133?   x   yes            no

Identification of major program:

CFDA or Other Identifying Number	Program Title
11.300	Grants for Public Works and Infrastructure Development
39.003	Donation of Federal Surplus Personal Property

Dollar threshold used to distinguish between Type A  
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? \_\_\_\_\_ yes        x   no

## Section II - Financial Statement Findings

This section includes the audit finding that *Government Auditing Standards* requires to be reported for an audit of financial statements.

<b>98-1.</b>	<b>Budgetary Practices</b>
--------------	----------------------------

Warrants were issued in excess of approved budgeted expenditures in the following funds

Fund	Year Ended December 31,	
	1998	1997
Law Enforcement Training Fund	\$ N/A	327
Prosecuting Attorney Training Fund	79	N/A
Recorder's User Fees Fund	1,283	N/A
Prosecuting Attorney Bad Check Fund	N/A	24
Economic Development Administration Fund	36,443	N/A
Health Center Fund	10,154	18,528
Circuit Clerk's Interest Fund	20	N/A
Associate Circuit Interest Fund	234	N/A
Law Library Fund	10	N/A

during the two years ended December 31, 1998:

It was ruled in State Ex. Rel. Strong v. Cribb, 364 Mo. 1122, 273 SW2d 246 (1954), that strict compliance with the county budget law is required by county officials.

If there are valid reasons which necessitate excess expenditures, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office. In addition, Section 50.622, RSMo Cumulative Supp. 1998, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend the budget.

**WE RECOMMEND** the County Commission and the Health Center not authorize warrants in excess of budgeted expenditures.

## **AUDITEE'S RESPONSE**

*The County Commission responded:*

*We will monitor expenditures and amend budgets as necessary.*

*The Health Center responded:*

*We will monitor the budget more closely and amend as necessary.*

### **Section III - Federal Award Findings and Questioned Costs**

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

<b>98-2.</b>	<b>Federal Awards</b>
--------------	-----------------------

Federal Grantor:	U.S. Department of Commerce
Pass Through Grantor:	N/A
CFDA Number:	11.300
Program Title:	Grants for Public Works and Infrastructure Development
Pass Thru Entity	
Identifying Number:	N/A
Award Years:	1997 thru 1998
Questioned Costs:	\$8,476

- A. Section .310(b) of Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the schedule of expenditures of federal awards to the State Auditor's Office as a part of the annual budget.

The county does not have specific procedures in place to track federal assistance for preparation of the SEFA. During the two years ended December 31, 1998 and 1997 the county over reported expenditures on their SEFA schedule by \$75,307 and \$18,140, respectively. Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

- B. On June 5, 1995, the county was awarded \$511,200 grant by the U.S. Department of Commerce - Economic Development Administration (EDA) to pay for 60 percent of the construction of a water tower in the City of Princeton and a water line to the City of Mercer. The grant named the cities as subrecipients. Grant monies were received by the county and the cities provided the local match. The county paid one of the

contractors and then remitted 100% of the other amounts available for construction costs to the cities. The cities paid all other construction costs. This arrangement, devised by the participants, avoided the requirement for an A-133 audit at the city level.

As the grant recipient, the county was responsible for monitoring the water tower project to ensure that all costs were proper and that the terms and conditions of the grant were executed properly. However, the county elected not to monitor the project and transferred this responsibility to the Green Hills Regional Planning Commission (GHRPC). During our review of this grant the following concerns were noted:

- 1) The county requested and received federal grant monies from the U.S. Department of Commerce EDA prior to the actual disbursement of allowable expenditures. The county did not establish cash management procedures to ensure the minimum time elapsed between its receipt of the federal monies and the disbursement of such monies. Federal grant monies were held for 3 to 21 days before related disbursements were made.

Section 6.2.2 of the Cash Management Improvement Act Agreement between the State of Missouri and the Secretary of the Treasury, United States Department of the Treasury, states that federal funds shall be requested such that they are received not more than two days prior to disbursement of a payment.

- 2) The county did not have documentation to support payments made to the cities from EDA grant monies. Instead, county representatives indicated that these payments were made at the direction of the Green Hills Regional Planning Commission (GHRPC).

OMB Circular A-102, Common Rule, Standards for Financial Management Systems, requires supporting documentation to be maintained for all expenditures claimed for federal reimbursement. Since we were able to obtain supporting documentation for these payments from the GHRPC, no costs were questioned.

- 3) Engineering inspection costs on the EDA project totaling \$37,246 were submitted to the U.S. Department of Commerce for reimbursement although actual inspection costs totaled only \$23,119. As a result, costs were over reported by \$14,127. This difference represented costs which were claimed twice for reimbursement. A representative of the GHRPC who was responsible for the administration of this grant stated that this excess reimbursement had come to her attention before the project was finished. She also stated that the cities incurred other costs related to this project which exceeded the amount of the excess reimbursement.

OMB Circular A-102, Common Rule, Standards for Financial Management Systems, requires supporting documentation to be maintained for all expenditures claimed for federal reimbursement. Since the county received reimbursements in excess of documented costs, we have questioned costs of \$8,476, or 60% of the amount over reported.

**WE RECOMMEND** the County Commission:

- A. And the County Clerk ensure all federal award expenditure amounts are properly recorded on the Schedule of Expenditures of Federal Awards.
- B.1. Establish procedures to minimize the time between the receipt of federal monies and disbursement of such funds to comply with federal requirements.
- 2. Retain supporting documentation for all expenditures of federal monies.
- 3. Resolve the questioned costs with the grantor agency. In the future, the county should ensure that all requests for federal reimbursements are adequately supported by legitimate charges.

**AUDITEE'S RESPONSE**

- A. *We concur. This will be done.*
- B.1.  
& 2. *These will be done.*
- 3. *The federal grantor will be contacted and the questioned costs will be resolved.*

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*



MERCER COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1996, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

MERCER COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the two years ended December 31, 1996, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

## SECTION ON OTHER MATTERS

## MERCER COUNTY, MISSOURI LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Mercer County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated June 15, 1999. We also have audited the compliance of Mercer County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997, and have issued our report thereon dated June 15, 1999.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These matters resulted from our audit of the special-purpose financial statements of Mercer County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

### 1. Potential Conflict of Interest

An Associate Commissioner receives royalties from a local rock quarry the county does business with. This relationship may present a potential conflict of interest since the County Commission approves these purchases. This Commissioner indicated that he abstained from voting on issues regarding use of this quarry; however, that fact was not documented in the County Commission minutes.

### 2. Bid Documentation

The County Commission minutes and Health Center Board minutes do not always clearly disclose the reasons for accepting a bid other than the low bid.

This Letter on Other Matters is intended for the information of the management of Mercer County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.